



SUPPORT

RELIABLE
EMPATHY
COMPLIANT



SRA CUSTOMER SERVICE STANDARDS

CARING

1. ABOUT THE SRA

1.1 **Our MISSION** is to provide an efficient and effective revenue and Customs administration, driven by a high performance culture that promotes compliance through fair, transparent and equitable application of the law.

1.2 **Our VISION** is to strive for "**100% Voluntary Compliance For A Better Kingdom Of Eswatini.**

1.3 **Our VALUES** are

- **Performance Excellence**
Strive for professionalism.
- **Relationships**
Focus efforts on delivering high-level customer service and recognizing the impact of actions on internal and external customers.
- **Innovative**
Continuously implement new ideas that re-engineer service offering and the way in which SRA operates.
- **Integrity**
Promote honesty, trust and openness in conducting business.
- **Transparency and Accountability**
Open in operations and communication whilst being responsible for actions and decisions.

1.6 TAXPAYER CHARTER

The Charter sets out the way we will conduct ourselves when dealing with Taxpayers. It helps Taxpayers understand:

- Their rights as taxpayers; and
- Their tax obligations

Taxpayers' Rights

Taxpayers have the right:

- To be presumed honest and compliant;
- To be treated fairly with their legal rights and freedoms fully respected;
- To have access to professional services and assistance from the SRA and to get information that they can rely on;
- To have decisions made by the SRA on their tax affairs explained to them in full;
- To appeal against or seek a review of decisions/determinations made by the SRA;
- To be represented and advised;
- To entitlements, deductions, allowances and refunds;
- To minimize their tax liability within the bounds of the law;
- To have overpayments of tax or duties refunded to them in accordance to the approved SRA Customer Service Standards;
- To request a payment plan within the ambits of the law;
- To have access to their individual information;
- To preserve privileged communications with the SRA from disclosure;
- To have privacy, confidentiality and for trade secrets to be safeguarded;
- To complain and to expect that their views will be heard and addressed;
- To expect us to administer taxes and duties in ways that minimizes compliance costs.

Taxpayer 'obligations

In return we expect taxpayers:

- To be honest in all their dealings with the SRA;
- To maintain the records required by law;
- To be accurate and take reasonable care in preparing all documents submitted to the SRA and in choosing those who act on their behalf;
- To register immediately when starting in business and to notify the SRA promptly of relevant changes of circumstances;
- To lodge returns or other information by the due date;
- To promptly notify the SRA of any mistakes identified;
- To disclose voluntarily or upon request from the SRA all information and documentation necessary for tax assessment or Customs control;
- To cooperate fully with the SRA;
- To be aware of their personal responsibility;
- To pay taxes and duties on time;
- To be aware of liability for penalties and interest.

2. ABOUT CUSTOMER SERVICE STANDARDS

2.1 STATEMENT

The customer service standards are a set of rules that are derived from the SRA's Vision; they aim to give direction to the SRA's strategic and business activities as well as its conduct in order to realise the Vision.

2.2 WHAT ARE SERVICE STANDARDS

Service standards are a set of guidelines that govern the conduct of all staff towards ensuring quality service delivery by the Authority. Effective customer service standards are defined in very specific terms to ensure that employees understand what they are required to deliver. These standards will also be the tool used to measure the SRA's performance in relation to customer service.

2.3 GOOD SERVICE HAS THE FOLLOWING ATTRIBUTES

- a. **Reliability**, which involves performing the promised service dependably and accurately; in effect, reliability involves keeping the service promise. Dependability and accuracy are the cornerstones of reliability.
- b. **Assurance**, the courtesy and competence of service personnel gives taxpayers trust and confidence in the service they receive. In essence, when clients deal with service providers whom they regard as knowledgeable, competent and efficient they feel "reassured" of being in capable hands, despite the nature of the interaction.
- c. **Impression points** influence customers' opinions of the quality of service they expect to receive even before they actually interact with service personnel. The ambiance, state of facilities, equipment, furniture and the appearance of the service personnel all influence customers' "moods and expectations"; dealing with a taxpayer who has a negative initial opinion of the service about to be delivered makes the interaction more difficult than it should be; chances of the customer appreciating quality service under these circumstances become compromised.

- d. **Empathy** is about showing understanding and real commitment to the client, i.e. the willingness to focus more on understanding the customer's precise needs and to provide the right answers regardless of the circumstances of the interaction. Maintaining the human touch is vital in the service relationship and goes beyond professional courtesy to include the following:
- Understanding
 - Caring
 - Human "touch"
 - Need-meeting service
- e. **Responsiveness** is the willingness to serve customers promptly and efficiently. The emphasis here is readiness to serve and the speed of service given. Responsiveness is illustrated by the ability to immediately attend to customer needs.
- f. Other key customer service attributes that must be demonstrated are the following:
- i. Friendliness, cheerfulness, courtesy and helpfulness;
 - ii. Patience and remainingsensitive to the plight of taxpayers;
 - iii. Promoting a positive attitude to taxpayers;
 - iv. Displaying integrity, trustworthiness and respect; and
 - v. Displaying loyalty to the SRA.

2.4. WHAT ARE THE OBJECTIVES OF SERVICE STANDARDS

- a. To define clear Key Performance Indicators for when dealing with taxpayers;
- b. To identify means of continuously improving the quality of service across the SRA;
- c. To maintain consistent service delivery at all times;
- d. To empower front line staff to contribute to taxpayer satisfaction through the way they perform their duties;
- e. To gain taxpayers' confidence;
- f. To communicate to taxpayers what to expect from the SRA; and
- g. To sustainably improve operational excellence in back and front offices.

2.5. WHAT ARE THE PERCEIVED BENEFITS OF EXCELLENT CUSTOMER SERVICE

- a. Enhanced voluntary compliance;
- b. Improved efficiencies, i.e. improved collections at reduced costs of doing business;
- c. Enhanced relations with all stakeholders;
- d. Improved staff morale.

2.6. BALANCING CUSTOMER CENTRICITY WITH COMPLIANCE

Eswatini Revenue Authority's primary mandate as stated in the Eswatini Revenue Authority Act, 2008 is to collect revenue on behalf of the Government of Eswatini through effective administration of the relevant legislations. This mandate overarches all objectives of the Authority therefore all activities undertaken MUST be to this end; customer centricity can **NEVER** be a reason to compromise compliance.

Thus said, customer centricity provides means for sustainably enhancing efficiency by driving voluntary compliance; it is envisaged to be more cost effective than enforcement.

3. SRA CUSTOMER SERVICE STANDARDS

3.1 CUSTOMER IMPRESSION POINTS

Customers begin to form opinions on the service they expect to receive upon first contact with the SRA. Impression points include buildings, furniture, queueing systems, information tools and the general ambiance that SRA work spaces and/or interaction tools provide to taxpayers. Poorly maintained impression points may influence negative perceptions about the SRA and the quality of service it is likely to provide, thereby placing the SRA at an initial disadvantage even before the actual service delivery. Overcoming negative pre- conceptions may be daunting and may also result in a customer failing to appreciate quality service.

The SRA Standards

- 3.1.1. The front desks in all offices must be clear at all times with no clutter of papers on the counter.
- 3.1.2. All SRA Tax and Customs offices must have clear directional informational signs to provide guidance to taxpayers.
- 3.1.3. All SRA Tax and Customs offices must have a designated area for merchandising and information dissemination; the necessary tools (e.g. brochure stands, picture frames, bulletin boards) for posting and dissemination of information must be provided for accordingly. No notices must be stuck onto walls or anywhere that is not designed for such.
- 3.1.4. All SRA public notices, instructions, brochures, forms and any document bearing public information must be designed in accordance with the Authority's corporate identity manual.
- 3.1.5. All SRA Tax and Customs offices must be appropriately structured to cater for a proper flow of traffic. Each customer service point must have a clear queueing system to guide the flow of traffic in accordance to the processes at that service point.
- 3.1.6. During peak hours a field office supervisor /manager must always be in the vicinity of operations to assist taxpayers.
- 3.1.7. SRA offices must always be clean with a good supply of fresh or conditioned air.
- 3.1.8. Public rest rooms must be clean and well attended to at all times.
- 3.1.9. A Tax office must always be located in an accessible and visible area.
- 3.1.10. All SRA Tax offices must provide accessibility for disabled and elderly people.
- 3.1.11. The SRA Taxpayer Charter must be placed in a prominent place in all SRA field offices.

3.2. SRA PERSONNEL

Customer service is a product of one form or another of interaction between a taxpayer and the SRA; in most instances such interaction requires the human element on the part of the SRA. The manner in which SRA staff conduct themselves when attending to taxpayers is therefore of utmost importance to the SRA's Vision.

SRA staff must have a "can-do" approach to serving taxpayers and must always focus on providing solutions as well as positively steering taxpayers towards compliance. The ultimate goal must be to enhance the confidence that taxpayers have in the SRA competence and to influence voluntary compliance.

The SRA Standards

3.2.1. All customer serving staff must possess and maintain the following minimum skills:

- An 80% competence level in the understanding and application of the tax legislations (relevant sections) and applicable SRA Procedures;
- Analytical skills;
- Problem solving skills;
- Inter-personal skills;
- Communication skills;
- Emotional resilience.

NB. The level of competence required for each of the above will vary depending on the extent of involvement with taxpayers.

3.2.2. SRA staff must display a positive attitude to taxpayers at all times, that is, they must be friendly, professional and welcoming to taxpayers at all times.

3.2.3. SRA staff must always focus on assisting taxpayers towards compliance.

3.2.4. SRA personnel must never get into an altercation with a taxpayer, even if the taxpayer is wrong. Officers must have means of addressing dissenting taxpayers without compromising the professional integrity and image of the SRA. Where necessary such situations must be promptly and effectively escalated.

3.2.5. All staff must wear a name tag while on duty at any given time without fail. When asked by a taxpayer for a name, staff must always oblige by giving the taxpayer his/her name.

3.2.6. All staff must look presentable in the dress code stipulated in the SRA Human Resources Policy.

3.2.7. No staff member is allowed to wear a hat or cap while on duty at any given time unless it forms part of stipulated SRA dress or has been approved by the SRA Human Resources Division.

3.2.8. Hairstyles must always be neat and in accordance with the SRA HR Basic Guidelines

3.2.9. Staff is not allowed to use cell phones, read newspapers or engage in any personal business whilst on duty at a front desk.

3.2.10. All staff must eat ONLY in designated eating areas; there should be NO eating whatsoever at workstations.

3.3. TIME MANAGEMENT

Time is ALWAYS of the essence, more-so where customer service is concerned. This is one of the first standards against which customers gauge the quality of service and in some cases, this may be the make-or-break point. A key principle of effective time management is maintaining the utmost respect for customers' time and providing a service that will yield the best value for customers.

The SRA Standards

3.3.1. The first come, first served principle must be applied at all times.

3.3.2. The following stipulated times must be adhered to at all times:

3.3.2.1. Customs office

A taxpayer must be attended to within a maximum 30 minutes of entering a commercial border post. For all other Customs offices and border posts a taxpayer must be attended to within 10 minutes of entering the office/border post.

3.3.2.2. Domestic Tax office

A taxpayer must be attended to within a maximum of 20 minutes of entering an SRA tax office / Service Centre.

NOTE: This refers to the time that a customer enters these offices to the point of being first greeted by the serving officer.

3.3.3. Queries received from taxpayers via e-mail must be responded to within a maximum 3 hours of having been received. Response may include acknowledgement of receipt of the query or providing feedback on the query.

In the case of an acknowledgement, follow up details such as a case number, contact person and date of follow up MUST be provided to the customer.

3.3.4. All offices must begin serving taxpayers at latest, the stipulated opening time and end at earliest, the stipulated closing time. When closing, all outstanding work must be completed in full before closing. ALL taxpayers inside the SRA office at the time of closing the doors must be served in full and with diligence.

3.3.5. SRA Staff must timeously escalate or reroute queries that may be outside of their relevant scope of responsibility. Escalation must be precise, that is, to the correct office of the SRA as well as timeous.

Upon escalation, give full details of the nature of the query to whomsoever the query is being escalated to; further ensure that the customer is advised of whom the attending officer will be.

NOTE: Speed of service is very important when serving a taxpayer, though this should not be done at the detriment of quality.

3.4. COMMUNICATION

Effective communication is key to enhancing customer service. Principles of effective communication start with **listening**; effective communicators MUST have above normal listening skills. Other critical principles of communication are:

- **Stick to the basics**, technical language can add noise to a conversation;
- **Seeing is believing**, use visuals or practical examples where words fail;
- Always **Relate** to the customer's particular circumstances
- **Be prepared and stick to facts**, so that you're always a step ahead of the customer;
- **Be concise**, i.e. get to the point and make your words count

The SRA Standards

3.4.1. General

- 3.4.1.1. All communication with taxpayers must be in either SiSwati or English, whichever the customer is most comfortable with.
- 3.4.1.2. All communication with taxpayers must be systematically logged in the relevant SRA system for record keeping, processing, reporting, quality monitoring and continuous improvement.
- 3.4.1.3. Responses to technical queries must always be verified before they are communicated to the querying taxpayer.
- 3.4.1.4. All outgoing emails must bear the approved SRA signature of the sender.

3.4.2. Written correspondence

- 3.4.2.1. All incoming and outgoing correspondence must be systematically filed in line with the official filing document control systems of the SRA.
- 3.4.2.2. All outgoing correspondence must bear the necessary approval as articulated in the relevant SOP or SRA Policy.
- 3.4.2.3. All communicate that is not of a general nature must clearly indicate who the sender is and must bear a signature.
- 3.4.2.4. All communicate must carry contact details, that is, name, contact number and email address of an SRA officer for incase of follow from the taxpayer.
- 3.4.2.5. All official outgoing correspondence must be presented in a professional format, with a reference number in line with the Documents and Records Management procedure and on official SRA letterhead.
- 3.4.2.6. Communicate of a general nature and targeted at a broad audience must be communicated by the Communications Division in line with the Communications Policy.

3.4.3. Telephone communication

- 3.4.3.1. SRA switchboards must be answered within 3 rings. Extensions must also not ring the same number of times unless an officer is not at his/her desk, in which case the caller may either leave a voice message or hang up.
- 3.4.3.2. Where an officer finds either, a voice message, a written message or missed call, a follow up MUST immediately be made by the officer.
- 3.4.3.3. All staff must know how to put customers on hold or how to transfer a call.

- 3.4.3.4. A caller must not be put on hold for more than 30 seconds without reverting to enquire if he/she would like to continue holding, leave a message or call back.
- 3.4.3.5. Promises to call back or revert MUST be time-bound and honored ALWAYS.
- 3.4.3.6. If not sure where to transfer a caller, advise and transfer the caller to Switchboard.
- 3.4.3.7. Switchboard must follow the Switchboard Standard Operating Procedure at all times.
- 3.4.3.8. Always have a pen and paper ready to record the caller's details.
- 3.4.3.9. Ensure that your Lync status is indicative of your availability to take phone calls. I.e. the Switchboard operator will transfer calls to staff that have 'Available' and 'Busy' as a Lync status.
In case a staff member is unable to take a call when on 'Busy' promptly advise the Switchboard Operator to take a message.
- 3.4.3.10. If an entire team will be away from a workstation, the team leader MUST notify Switchboard and advise on forwarding contact details.
- 3.4.3.11. When transferring calls, advise the officer to whom the call is being transferred of the details of the call including the name of the caller.
- 3.4.3.12. Friendly Voice: Communicate clearly and in a friendly tone on the phone - *your voice represents the SRA.*
- 3.4.3.13. Answering the Phone
All staff must be aware of and use the following greeting.
"Good morning/Good afternoon, SRA, {Name} speaking, how may I help you?"
- Identify and use the caller's name.
 - Concentrate on what the caller is saying.
 - Don't make assumptions or interrupt unnecessarily.
- 3.4.3.14. Take Action
- Tell the caller what you intend to do to help. Always maintain the principles of effective communication as articulated in section 3.3. above.
 - Focus on assisting and by all means avoid dismissing
- 3.4.3.15. Thank & Farewell
- All staff must be aware of and use the following farewell.
"May I do anything else for you?" If the answer is no, then close with *"Thank you for calling the SRA, Good bye"*
 - Allow the caller to hang up first
- 3.4.3.16. Follow up
- Log the interaction on the relevant SRA system, i.e. RMS Taxpayer Assistance Module (TAS) or the Complaints/Compliments Management System.
 - Keep the customer informed of any follow up actions and ensure that these are followed through to the end.
 - If you have passed the enquiry on to someone else, ensure they complete the necessary follow-up action.

3.5. OPERATIONAL PROCESSES

Defined turnaround times assist with transparency and consistency, two critical components of customer service; they also assist with monitoring and driving continuous improvement. This section articulates turnaround times that customers may expect with respect to various services provided by the two operational departments in the SRA, being Customs & Excise and Domestic Taxes.

The SRA Standards

3.5.1. DOMESTIC TAXES

PROCESS	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
1. TIN Registration (Income Tax)	TIN registration confirmation letter	<4 working days	Receipt of registration form with all required documentation.
2. TIN Registration (VAT)	Registration certificate, including duplicate and branch certificates where required.	<15 working days	Receipt of registration form with all required documentation.
3. Deregistration (Income tax)	a) Notice of deregistration b) Notice of deregistration	a) <7 working days b) <5 working days	a) Submission of application to deregister to the SRA b) Deregistration initiated by the SRA
4. Deregistration (VAT)	a) Notice of deregistration b) Notice of deregistration	a) <15 working days b) <5 working days	a) Initiated by taxpayer b) Initiated by SRA
5. Return processing			
a) Value Added Tax	Processing of VAT return	<7 working days	Timeous receipt of a complete return by the SRA
b) Income Tax	Notice of assessment	<90 working days (SME)	Timeous receipt of a complete income tax return by the SRA
c) Income Tax (self assessed)		<30 calendar days	Lodgment of correct and complete return
		<15 working days (companies LTU)	
		<30 working days (individuals LTU)	
d) Monthly Pay-As-You-Earn return	Processing of PAYE monthly return	<7 working days	Timeous receipt of a complete PAYE return by the SRA

PROCESS	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
e) Pay-As-You-Earn Annual Reconciliation	PAYE Reconciliation statement	<120 calendar days	Timeous receipt of a complete PAYE return by the SRA
f) Withholding Taxes (Non-resident taxes)	Process return and allocate payment to the relevant account	<5 working days	Timeous receipt of return and payment by the SRA
6. Estimated assessments			
a) Value Added Tax	Default notice of assessment	After 10 working days	Default on due date for submission of VAT return
b) Income Tax	Default notice of assessment	After 10 working days	Issuance of non-filers letter
7. Refunds			
a) Value Added Tax	VAT refund	<60 calendar days	Submission of VAT return
b) Income tax	Income tax refund	<45 calendar days (individuals)	Issuance of notice of assessment
		<60 calendar days (companies)	
c) Income tax (self-assessment)	Income tax refund	<75 calendar days (companies)	Lodgment of return
8. Tax Compliance Certificates	Tax compliance certificate	<1 working day	a) Receipt of complete application by the SRA b) Ascertaining compliance to all taxes
9. Pension and provident fund approvals	Detailed written response on approval (with conditions) or disapproval (with reasons).	<10 working days	Receipt of application by the SRA
10. Income tax and VAT exemptions	Detailed written response on approval (with conditions) or disapproval (with reasons).	<30 working days	Receipt of a written application by the SRA
11. Application for exemption of donor funded projects from VAT	Detailed written response on approval (with conditions) or disapproval (with reasons).	<30 working days	Receipt of a written application with all necessary attachments by the SRA

PROCESS	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
12. Tax directives	Tax directive	<5 working days	Receipt of written request for tax directive from the taxpayer
13. Statement of tax affairs	Statements	<3 working days	Request from taxpayer
14. Updating of taxpayer information	Updated taxpayer information	<3 working days	Receipt of information on change to be uploaded to a taxpayer's profile
15. Application for a deferred payment account	Detailed written response on approval (with conditions) or disapproval (with reasons).	<5 working days	Receipt by SRA of a written application from taxpayer.
16. Application for change of VAT accounting basis	Detailed written response on approval (with conditions) or disapproval (with reasons).	<10 working days	Receipt by SRA of a written application from taxpayer.
17. Adjustments/reversal of funds	a) Adjustment/reversal of funds b) Notification of Adjustment/ reversal of funds	a) <2 working days b) Immediately	a) Internal request by SRA officers and/or Mail received from taxpayer b) Customer walk in at service centres
18. Processing of payments for taxpayer accounts	Updating of taxpayer account	<2 working days	Receipt of payment and/or clearing of funds into the SRA account
19. Time taken to complete audit	Signed audit report	<30 working days per tax year	Opening meeting
20. Objections and appeals	a) Acknowledgment letter b) Written update to taxpayer on progress c) Close objection/appeal case	a) <5 working days b) <14 working days c) <90 working days	Receipt of written appeal/objection by the SRA indicated by the SRA date stamp
21. Public officer application	Confirmation of public officer	<7 working days	Receipt of a complete application for nomination of a public officer
22. Change of tax year application	Detailed written response on approval (with conditions) or disapproval (with reasons).	<7 working days	Receipt of a complete application with reasons for changing tax year.
23. Application for capital allowances	a) Audit and inspection b) Issued certificate.	a) <10 working days b) <20 working days	Receipt of application for wear and tear allowances by the SRA.
24. Estate late assessment	Notice of assessment	<10 working days	Receipt of return by the SRA.

3.5.3. CUSTOMS AND EXCISE

PROCESS	DELIVERABLE	TURNAROUND TIME	TRIGGER/CONDITIONS
1. Licenses			
a) Clearing agent license	Clearing agent license (in case of approval)/letter of disapproval with full details.	<10 working days	Receipt of a complete application for license.
b) Bonded warehouse operator license	Bonded warehouse operator license (in case of approval) or letter of disapproval with full details.	<10 working days	Receipt of a complete application for license.
c) Special manufacturing storage license	Special manufacturing storage license (in case of approval) or letter of disapproval with full details.	<10 working days	Receipt of a complete application for license.
2. Application for rebates and exemptions	Rebate certificate (in case of approval) or a letter of disapproval with full details	<48 hours	Receipt of application with all relevant documents.
3. Application for temporary imports	Letter of authorization (in case of approval) or letter of disapproval with full details	<48 hours	Receipt of application with all relevant documents
4. Voucher of correction	a. Approval of a Voucher of Correction (VOC) after total exit b. Refund / No refund	a) <10 working days b) <3 working days	Receipt of complete formal application by the SRA.
5. Inspections	On-site supervision of packaging and loading	<3 hours	Receipt of a complete application for supervision
6. Import valuations of vehicles	Valuation report	<24 hours	Submission of an application with all required documentation
7. Refund of provisional payment	Refund of provisional import payments	<10 working days	Receipt of a complete application for refund
8. Clearance of imports / exports	Clearance of imports/exports	a) <3 hours b) <24 hours	a) Declarations without any errors. b) Declarations submitted outside working hours in stations that do not operate on weekends and holidays or with discrepancies or where inspections will be required, provided all discrepancies are rectified.
9. Request for pre-entry information (valuation, classification and origin)	a) Acknowledgment letter b) Ruling	a) <24 hours b) <10 working days	Receipt of written request for pre-entry information by the SRA
10. Registration of exporters	Acknowledgement letter Registration of exporters for preferential market access (SADC, COMESA, EUR1, GSP etc.)	<24 hours <10 working days	a. Receipt of application letter b. Confirmation of date of visit and undertaking of visit
11. Appeals	Recommendations drafted	<30 working days	Receipt of appeal documents

12. Validation of Certificates of Origin	Checking and validating CoO	Within 3 hours	Receiving and validating of CoO.
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MONITORING AND REVIEW

The SRA Customer Service Standards aim at providing detail to the Authority’s Vision of being a Modern, Credible and **Customer Centric** Revenue Authority. Monitoring adherence thereof is as important as overseeing implementation of the standards. Monitoring will be conducted through the following tools:

1. Quarterly internal audits of the measurable standards;
2. Quarterly monitoring of the soft standards through the closed loop system;
3. Customer perception survey.

Review of the standards can only be through authorization by the SRA Executive Committee. Review may be initiated by any one Department/Division/Unit through submission of a motivation to review for the attention of the Communications Director. The Director will be responsible for evaluating the motivation and facilitating the review if satisfied with the reason submitted.

Periodically, improvements to the standards will be motivated to EXCO in a bid to maintain the standards competitive as well as to align with customer expectations.